ELECTIONS SASKATCHEWAN

2013–2014 ANNUAL REPORT

Elections SK

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VALUES VOTERS CAN COUNT ON – ELECTIONS SASKATCHEWAN 2013-2014 ANNUAL REPORT (v1.0)

Elections SK

July 29, 2014

The Honourable Dan D'Autremont
Speaker of the Legislative Assembly
129 Legislative Building
Regina, Saskatchewan
S4S 0B3

Mr. Speaker:

Pursuant to Section 286.1 of *The Election Act, 1996*, I have the distinct privilege of presenting the Annual Report for the Office of the Chief Electoral Officer (Elections Saskatchewan) to the Legislative Assembly of Saskatchewan.

This Annual Report highlights Office activities for the period April 1, 2013 through March 31, 2014.

Respectfully submitted,

Michael D. Boda, D.Phil., Ph.D.
Chief Electoral Officer
Province of Saskatchewan

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"In 2013-14, Elections Saskatchewan made significant strides in laying the foundation for the conduct of independent, impartial, and professional election administration in the years ahead.... [W]e have developed and adopted a plan that is based on values for election administration that will guide our work on a daily basis."

– Dr. Michael Boda, Chief Electoral Officer

A Message from the Chief Electoral Officer

This annual report describes a year of building an institutional foundation on which Elections Saskatchewan can plan, organize, and implement provincial electoral events. Doing so required establishing a set of shared values that reflect Saskatchewan's election-related legislation, Canada's Charter commitments, electoral best practice, and international standards for elections. These values–independence, impartiality, professionalism, accountability, innovation, and service orientation–will guide the efforts of our team at Elections Saskatchewan as we administer provincial electoral events in the years ahead.

In 2009, former Northwest Territories Chief Electoral Officer David Hamilton was engaged to complete a study of Elections Saskatchewan after a period of turmoil in election administration in the province. Upon my appointment as Saskatchewan's Chief Electoral Officer in mid-2012, I spent the first several months listening carefully to key provincial electoral stakeholders, including elected officials, political party leaders, and members of the voting public while reflecting on Mr. Hamilton's conclusions.

This process allowed me to set out a path for renewal of our approach to administering elections, a path that focused on both Elections Saskatchewan as an institution and its approach to implementing electoral events in one of Canada's most vibrant jurisdictions. Three essential tenets were identified, including the need to professionalize Saskatchewan's election management body, improve its delivery of electoral events, and focus on its stewardship of Saskatchewan's democracy.

As you will read in the pages ahead, Elections Saskatchewan built on this foundation over the course of 2013-14. Central to these efforts was our pursuit of a shared understanding of an approach that will facilitate the modernization of Saskatchewan's election system. A newly established

Dr. Michael Boda has been Chief Electoral Officer since June 1, 2012

management team worked methodically to develop a strategic plan, one that is based on the three tenets of our path for renewal and articulates the values that need to guide the work of an election management body every day.

As part of this process, Elections Saskatchewan's team established six goals that will guide the institution and its activities over the coming three years, leading us beyond the 28th Provincial General Election into the province's 29th electoral cycle. These goals are:

- Attract and retain a competent, inclusive, and performance-focused Elections Saskatchewan team;
- Continuously improve election management and build institutional capacity through disciplined planning and applied best practice;
- Facilitate the modernization of Saskatchewan's electoral legislative framework;
- Innovate and improve services by leveraging technology;
- Partner and collaborate with other organizations to enhance effectiveness in the delivery of electoral events and services; and
- Increase accessibility, public awareness, and knowledge of the electoral process.

During 2013-14, Elections Saskatchewan began to use these goals in our daily work. It is no small task to build a team of election officials able to administer an election across 61 constituencies in service of 750,000 voters, six registered political parties, and about 200 candidates. Elections Saskatchewan began to recruit and train a team capable of effectively administering electoral processes that meet the expectations of our stakeholders–a team that will ultimately be made up of more than 13,000 citizens who will be needed to support the province's largest public event.

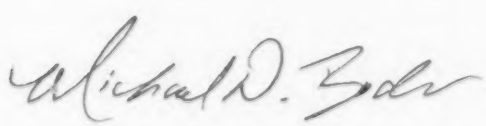
Over the course of the year, a merit-based framework for hiring our head office and field leadership team was implemented. New team members share a common commitment to impartial and professional election administration that serves our stakeholders across the province in the manner that they expect and deserve.

The values of election administration were reinforced among our leadership team on many occasions during the past year, but I found it most evident when newly-hired returning officers and election clerks were brought together for two days of orientation during the Conference of Saskatchewan Election Officials. A knowledgeable, integrated, service-focused field leadership team is integral to the successful conduct of every election. We are strongly committed to ensuring this is the best-trained group of returning officers and elections clerks in the history of the province.

This past year has seen the publication of the first two documents in the Chief Electoral Officer's Assessment Series–a series through which Saskatchewan's electoral stakeholders are offered impartial, technical, and timely advice on the components of an election. The first of these reports, published in October, looked at and recommended the implementation of a permanent register of voters for Saskatchewan. The second, published in December, included recommendations for 15 amendments to *The Election Act, 1996* that, if implemented, will provide an improved legislative framework for the coming 28th Provincial General Election.

Elections Saskatchewan intentionally pursued meetings with other jurisdictions responsible for the conduct of elections. We have been and continue to be eager to explore the possibilities of increased collaboration with other jurisdictions–such as cities, towns and rural municipalities–with an eye towards sharing information, growing our capacity in election administration, and introducing greater efficiencies.

In 2013-14, Elections Saskatchewan made significant strides in laying the foundation for the conduct of independent, impartial, and professional election administration in the years ahead. We have successfully appointed new leadership and built institutional capacity. Most important, however, is that we have developed and adopted a plan that is based on values for election administration that will guide our work on a daily basis.



Michael D. Boda, D. Phil., Ph.D.
Chief Electoral Officer
Province of Saskatchewan

Regina, Saskatchewan
March 31, 2014

About Elections Saskatchewan

The many component parts involved in planning, organizing, and implementing elections in Saskatchewan are overseen by what is often described as an election management body (EMB).

Internationally, an EMB is an independent, nonpartisan institution that is responsible for neutral election administration within a jurisdiction governed as a democracy. In Canada each province, territory, and the national jurisdiction has an EMB that impartially administers elections, upholds democratic electoral guarantees of the constitution, and conducts electoral events according to applicable electoral legislation.

Elections Saskatchewan fulfills this mandate for our province, serving as secretariat to the statutory Office of the Chief Electoral Officer. Elections Saskatchewan has a leadership team based at its head office in Regina and dispersed across the province's 61 newly defined constituencies that will each elect a Member of the Legislative Assembly in the upcoming 28th General Election.

In the months leading to a general election, Saskatchewan's electoral service grows during an enumeration and electoral period to include about 13,000 provincial residents from all walks of life, each serving provincial voters in administering an event that is fundamental to sustaining Saskatchewan's democratic traditions.

Elections Saskatchewan has placed considerable emphasis on modernizing its organizational structure, defining appropriate roles and responsibilities within the institution, hiring the members of its newly structured leadership team, and allowing new team members time to understand their functions and the overall work of the institution.

OUR VALUES

Over the course of 2013-14, Elections Saskatchewan's leadership team reflected on the values that are espoused by practitioners of election administration across Canada and around the world. In doing so, six core values were identified:

- Independence
- Impartiality
- Professionalism
- Accountability
- Innovation
- Service Orientation

These values must be at the foundation of every activity conducted by the institution and they will guide the actions and decisions of all staff members. They are values widely shared by election administrators and are defining elements of a modern election management body.

OUR STAKEHOLDERS

Elections Saskatchewan has a tremendously broad and diverse base of stakeholders who we affect and by whom we are affected. These include:

- Voters and prospective voters;
- Registered political parties (including their chief official agents and leadership contestants);
- Candidates for election (including their business managers);
- Elected Members of the Legislative Assembly of Saskatchewan;
- Members of the Legislature's Board of Internal Economy;
- Constituency associations of registered political parties;
- Unregistered political parties, external organizations and advocacy groups;
- Returning officers and election clerks;
- Enumerators, election officials and other election support workers;
- Media representatives, reporters, columnists, bloggers and contributors;
- Other Canadian Chief Electoral Officers and their organizations;
- Urban and rural municipal election officials;
- External data providers;
- Service organizations, vendors and contractors;
- Academic researchers and analysts;
- Other independent officers of the Legislative Assembly; and
- Electoral boundary commissions and their required technical support staff.

Addressing the needs and concerns of these stakeholders is critical to the success of Saskatchewan's election management body and central to the institution's focus on service. Over the course of the current and subsequent electoral cycles, Elections Saskatchewan will continue consulting with these stakeholders to assess how well the institution is meeting their needs. Elections Saskatchewan will identify clear opportunities for improvement and modernization of services.

OUR RESPONSIBILITIES

The Head Office Leadership Team

The Chief Electoral Officer (CEO) is an independent officer of the Legislative Assembly of Saskatchewan. As head of Elections Saskatchewan, the CEO ensures the fair and equitable conduct of operational, administrative, and financial electoral practices. The CEO is assisted in these legislative responsibilities by a head office leadership team.

Elections Saskatchewan's Management Team

Elections Saskatchewan's primary responsibility is to maintain a state of provincial election readiness. To that end, Elections Saskatchewan must appoint and train requisite numbers of constituency returning officers and election officials to ensure electoral preparedness throughout each government's mandate.

The Election Act, 1996 places a duty on the CEO to assist registered political parties, candidates, chief official agents, and business managers to ensure the Act's financial transparency and disclosure goals are met. Elections Saskatchewan publishes guides for chief official agents and business managers to help them fulfill their administrative and financial reporting responsibilities, compile requisite support documentation, and ensure annual financial disclosures are undertaken in accordance with *The Election Act, 1996* and *The Political Contributions Tax Credit Act, 2001 (Saskatchewan)*.

Where applicable, Elections Saskatchewan is responsible for assessing and reimbursing election expenses paid from the province's General Revenue Fund. Elections Saskatchewan has established a financial review system to certify public reimbursement of election expenses through the examination and audit of registered political parties' and candidates' expense returns and requisite disclosure documentation. To promote transparency, expense return details are tabled in the Legislative Assembly.

Elections Saskatchewan is also responsible for investigating offences under *The Election Act, 1996*. While the Act is regulatory rather than criminal, the role of Elections Saskatchewan is to inspect, investigate, and inquire about instances where contravention of the Act is suspected or alleged, as deemed necessary by the CEO. Since this responsibility is a matter of considerable discretion and is often initiated by complaints filed by interested parties, it is incumbent upon Elections Saskatchewan to consider whether any specific situation has abrogated the overall purpose, policy rationale, or legislative intent of the province's electoral legislation.

To ensure political stakeholders and the public are aware of important aspects of our mandate, Elections Saskatchewan maintains an outreach program that responds to public enquiries and liaises with registered political parties, candidates, and their chief official agents and business managers.

The CEO reports annually to the Legislative Assembly, via submission of a written report that is tabled by the speaker, on matters related to *The Election Act, 1996*. In addition to such annual reporting, the CEO also prepares and tables reports in the Legislative Assembly on all electoral events. Provincial election results are published in the *Statement of Votes (Volume 1)* and its complement, the *Report of the Chief Electoral Officer: Campaign Contributions and Expenditures (Volume II)*. Administrative and financial reporting of constituency by-elections are encapsulated in individual *Statement of By-Election* reports.

The environment within which Elections Saskatchewan is accountable is unique and complex due to the potential uncertainty of the provincial electoral cycle, the decentralized nature of election administration, and the interaction among registered political parties, candidates, and the electorate. The integration of this decentralized process among the province's political stakeholders rests with Elections Saskatchewan and our centralized administration and impartial application of *The Election Act, 1996*.

The Field Leadership Team

While central electoral administration is the responsibility of Elections Saskatchewan's head office leadership team, regional and constituency-level conduct of electoral events is the responsibility of a field leadership team.

Supervisory returning officers (SROs), each representing a different zone of the province comprising six or seven constituencies, are responsible for assisting the returning officers within those constituencies perform their duties. SROs receive their direction from Elections Saskatchewan, act as a liaison between Elections Saskatchewan head office and the constituency returning officers, and ensure electoral events are administered and conducted to a consistently high standard across the province.

Elections Saskatchewan's Field Leadership Team

An important part of maintaining election readiness is having constituency returning officers for all of the province's 61 constituencies. The CEO appoints constituency returning officers. Notices of all such appointments (or cancellations) are published in *The Saskatchewan Gazette*. Returning officer vacancies are filled through an independent merit-based competition.

As representatives of Elections Saskatchewan, constituency returning officers are entrusted with upholding the neutrality of the province's decentralized electoral process within the constituency and are responsible for the administration, conduct, and reporting of electoral proceedings (general or by-elections, referendums and plebiscites).

ORGANIZATIONAL CHART

Elections Saskatchewan (as of March 31, 2014)

Values Voters Can Count On

Election administration based on shared values is essential to all who have a stake in the conduct of electoral events. During 2013-14, Elections Saskatchewan's management team intentionally set aside time to examine and establish the shared values that will guide the conduct of Saskatchewan's election management body through the current and subsequent electoral cycles.

Based on these values, Elections Saskatchewan finalized its strategic plan for 2014 through 2016, delineating a formal commitment to how the institution will plan, prepare, and conduct provincial electoral events in the months ahead.

Elections Saskatchewan has just begun a journey along the path for renewal established during 2012-13. Yet, by outlining the values that will guide our team, and by shaping a strategic plan for the 2014 through 2016 period, we took important steps toward demonstrating our commitment to Elections Saskatchewan's newly established role and mission:

> *To serve democracy in Saskatchewan by ensuring the impartial and professional delivery of provincial electoral events.*

The following pages offer some brief insights into the strategic plan completed this past year and highlight some of the tangible steps taken to fulfill the objectives outlined in that plan.

Strategic Planning

Last year's annual report identified the importance Elections Saskatchewan placed on becoming a planning-focused institution. At the heart of this transition was the institution's management team's investment of time in a renewed strategic plan. The collective inputs, discussions, and consensus of the management team are reflected in the published plan, *A Strategic Plan for Saskatchewan's Election Management Body, 2014-2016 (January 2014).*

The new strategic plan represents a different way of thinking, developing, documenting, and delivering on the institution's mandate. It serves as a road map to the work that lies ahead for Elections Saskatchewan's head office and field leadership teams through the remainder of the province's 28th electoral cycle.

The strategic plan produced several important results including:

- values on which the institution will operate;
- a clearly defined list of all the stakeholders Elections Saskatchewan serves;
- a new vision and role and mission for the election management body; and
- six strategic goals and 24 supporting objectives.

The goals established include Elections Saskatchewan's need to:

- attract and retain a competent, inclusive, and performance-focused team;
- improve election management and build institutional capacity through disciplined planning and applied best practice;
- facilitate the modernization of Saskatchewan's electoral legislative framework;
- innovate and improve services by leveraging technology;
- partner and collaborate with other organizations to effectively deliver electoral events and services; and
- increase accessibility, public awareness, and knowledge of the electoral process.

Performance Measurement

During the development of the strategic plan, Elections Saskatchewan managers committed to developing a set of organizational performance measures, publishing them, and then reporting on these measures annually. Performance measures are critical for demonstrating accountability when implementing a strategic plan in a publicly-funded organization.

The following measures will be used to track tangible progress in meeting Elections Saskatchewan's six organizational goals over the three years of the plan. The actual results per applicable measure, per year will be reported in this annual report publication for each of the following three years.

Goal #1 – Attract and retain a competent, inclusive and performance-focused Elections Saskatchewan team.

Year	Measure
2014	Head office attrition rate of less than 16% (2 persons); field leadership team attrition rate of less than 8% (10 persons).
2015	Head office attrition rate of less than 8% (1 person); field leadership team attrition rate of less than 4% (5 persons).
2016	Head office attrition rate of less than 32% (4 persons); field leadership team attrition rate no longer applicable (these term positions end after each election).

Goal #2 – Continuously improve electoral management and build institutional capacity through disciplined planning and applied best practice.

Year	Measure
2014	Project planning documentation created, reviewed and management approved for all delivery projects defined in the 2014 - 2016 Master Work Plan.
2015	Create and implement project management structure that provides regular reporting used to monitor project progress and allow management intervention as necessary.
2016	75% of 28th cycle electoral projects are reframed or updated for the 29th cycle and take advantage of knowledge gained and lessons learned.

Goal #3 – Facilitate the modernization of Saskatchewan's electoral legislative framework.

Year	Measure
2014	Develop implementation and communication plans regarding legislative changes to *The Election Act, 1996* enacted by the Legislative Assembly in response to electoral reform recommendations made.
2015	Identify a structure of general legislative features required in a "model" framework of electoral law for SK and define a plan by which legislative content will be identified through a process of collaboration with stakeholders.
2016	Based on post-election stakeholder engagement and feedback processes, populate the model electoral law framework with specific features needed to modernize Saskatchewan's provincial electoral process.

Goal #4 – Innovate and improve services by leveraging technology.

Year	Measure
2014	Use computerized statistical modeling and geographic analysis to establish areas where voter registration coverage was weakest in the 2011 door-to-door enumeration (during which only 71.5% of eligible voters were registered province-wide) and develop methods for improved, uniform coverage during the 2015 enumeration.
2015	Enumerate 90% of all eligible Saskatchewan voters in 2015.
2016	Ensure all registrations taken during the enumeration and election period (list revision and registrations at the time of voting) are collected into a well-designed computer repository able to provide a solid basis for a continuously maintained voter registry, should legislation be adopted to change public policy on voter registration.

Goal #5 – Partner and collaborate with other organizations to enhance effectiveness in the delivery of electoral events and services.

Year	Measure
2014	Develop and implement a formal partnership agreement on information sharing with Elections Canada, should recommended legislative reforms be adopted.
2015	Develop and implement formal partnership agreements with three Saskatchewan-based organizations to improve election period staffing and the provision of voter services.
2016	80% of temporary election staff indicate they are willing to serve in a support role during a subsequent election at the municipal or federal level, and that their contact information can be shared for this purpose.

Goal #6 – Increase accessibility, public awareness and knowledge of the electoral process.

Year	Measure
2014	Follow-up on structured discussions held with the leadership of major disabilities organizations in the province leads to clearly defined voting opportunity enhancements that improve voting accessibility for disabled citizens of Saskatchewan during the 28th General Election.
2015	Targeted advertising and public education efforts focused on voting opportunities and accessibility to provincial voter registration and voting procedures helps end a two-decade trend of declining voting participation at successive provincial elections.
2016	Statistically reliable post-election survey analysis indicates that 90% of Saskatchewan residents eligible to vote were aware of opportunities available to them for registration and voting participation.

New Boundaries

Saskatchewan's electorate will cast their votes in newly formed constituencies in the next provincial election.

Statistics Canada compiles a census of population in each province every five years. The most recent census was done in 2011. In Saskatchewan, *The Constituency Boundaries Act, 1993*, requires a boundary review to be conducted for each census taken every tenth year after 1991. Accordingly, a boundary review was conducted for Saskatchewan in 2012.

The Saskatchewan Provincial Constituency Boundaries Commission tabled its final report in October 2012. The Legislative Assembly of Saskatchewan passed Bill 79 (*The Representation Act, 2012*) into law on May 15, 2013.

The 61 redefined constituencies will come into effect at the time of the next provincial election, scheduled for either November 2, 2015 or April 4, 2016. While some constituencies have only slightly modified names, others have entirely new ones, and the boundaries for all but two of the current constituencies have been modified. If a by-election is required prior to a provincial general election, it must be conducted according to the 58 constituency boundaries that were established in 2002.

New constituency maps are available on the Elections Saskatchewan website; stakeholders may download a single provincial map or any of the 61 individual constituency maps in high-resolution detail. The boundaries are also available in a shape file format for those who make use of geographic information systems.

The new constituencies feature boundaries legally defined using digital coordinates rather than written "metes and bounds." This digitized map production preparation process brings Saskatchewan in line with other jurisdictions and allows for greater consistency with electoral best practice; it also represents an important step forward, toward the fulfillment of Elections Saskatchewan's goal to modernize Saskatchewan's electoral framework.

During 2013-14, Elections Saskatchewan staff began the process of demarcating new polling division boundaries, which divide each constituency into geographic areas containing no more than 300 voters. The full boundary redistribution process will be complete and detailed maps will be available to stakeholders in spring 2015.

Moving Toward a Permanent Voters List

Voter registration is key to protecting the integrity of the voting process as it ensures that only those who are eligible are permitted to vote. The traditional Canadian approach to compiling this list has been through a door-to-door enumeration. For a variety of reasons, all but three jurisdictions in Canada–one of them Saskatchewan–have now moved to a continuously updated permanent register of voters.

There have been calls in the past for a permanent list to replace enumeration as the preferred approach to registering voters in Saskatchewan. An all-party committee suggested the change in 2004, and Elections Saskatchewan recommended the transition following the 2007 provincial general election.

In 2012, legislators asked Elections Saskatchewan to analyze the costs and impact of a permanent register compared to enumeration.

In October 2013, the Chief Electoral Officer released a report on the merits of establishing such a list for the province. *Toward a Permanent Register of Voters for Saskatchewan* was the first publication in the Chief Electoral Officer's Assessment series.

A permanent register of voters is a database of all eligible voters in Saskatchewan. This permanent register is updated on a regular basis to keep voter information current. A voters list is then created from the register prior to each electoral event.

Elections Saskatchewan has been preparing for this change and is well positioned to transition to a permanently maintained voters list. However, having the register in place for the 29th General Election will require timely amendments to *The Elections Act, 1996*, so the extensive operational and system changes can be made.

As of March 31, 2014, a legislative mandate to establish a permanent registry of voters had not been provided by the Legislative Assembly of Saskatchewan.

Reviewing Electoral Legislation

Over time, electoral legislative frameworks become dated and no longer fully reflect the expectations of citizens. This happens around the world and Saskatchewan is no exception.

In December 2013, the Chief Electoral Officer released the second publication in the Chief Electoral Officer's Assessment series, *Toward an Improved Legislative Framework for Elections in Saskatchewan – Step One: Recommended Amendments for Saskatchewan's 28th General Election.*

The report recommended 15 legislative amendments responding to specific needs identified for modernizing Saskatchewan's electoral process in advance of the 28th General Election. These amendments were:

1. Institute an independent staffing model for Elections Saskatchewan;
2. Facilitate greater access for disabled voters through homebound voting;
3. Introduce a permanent register of voters;
4. Streamline advance voting;
5. Streamline registration at voting locations;
6. Increase the integrity of voting ID requirements;
7. Permit voters to deposit their own ballot;
8. Facilitate absentee voting for remote areas;
9. Adjust advance voting days to better serve rural communities;
10. Ban the use (not possession) of cameras and phones in voting locations;
11. Increase flexibility in hiring election officers;
12. Allow 16- and 17-year-old youths to work as poll clerks;
13. Remove the Chief Electoral Officer's duty to transport candidate scrutineers;
14. Establish term limits for returning officers; and
15. Appoint election clerks on the same basis as returning officers.

The report is the first in a two-step process designed to facilitate modernization of Saskatchewan's electoral legislation. Step Two, to be conducted in preparation for the province's 29th General Election, will include more far-reaching recommendations that will take longer to implement.

As of March 31, 2014, the Legislative Assembly of Saskatchewan had not yet addressed the 15 recommendations outlined above.

Improving Accessibility to Voting

Accessibility was the topic of a workshop Elections Saskatchewan organized in October 2013. International accessibility experts, local disabled persons organizations, seniors groups and Saskatchewan electoral officials came together to discuss the next steps in making Saskatchewan's voting stations more accessible.

The one-day workshop was facilitated by Virginia Atkinson of the International Foundation for Electoral Systems (IFES) in Washington, D.C. and Dr. Jeremy Rayner of the Johnson-Shoyama Graduate School of Public Policy (JSGS).

Workshop participants reviewed and discussed Saskatchewan's current legislation and international standards and best practices for voting accessibility, developed recommendations for future changes, and built on the accessibility improvements made administratively in the 2011 General Election.

Elections Saskatchewan hosted an accessibility workshop in Regina

Workshop participants included representatives from:

- Canadian National Institute for the Blind;
- Canadian Paraplegic Association;
- Multiple Sclerosis Society of Canada – Saskatchewan Division;
- Provincial Interagency Network on Disabilities;
- Saskatchewan Abilities Council;
- Saskatchewan Association of Rehabilitation Centres;
- Saskatchewan Cerebral Palsy Association;
- Saskatchewan Deaf and Hard of Hearing Services;
- Saskatchewan Seniors Mechanism;
- Saskatchewan Voice of People with Disabilities;
- South Saskatchewan Independent Living Centre; and
- Office of Disability Issues, Government of Saskatchewan.

More than 200 other disability and seniors groups were invited to participate in this process through a combination of focus groups, interviews, and written submissions to Elections Saskatchewan.

Elections Saskatchewan's stakeholder engagement on accessibility has been ongoing during this and the last electoral cycle and is an important objective within the institution's strategic plan. This workshop helped Saskatchewan's election management body identify a number of ways it can more effectively serve disability and senior groups during the upcoming 28th Provincial General Election.

JOHNSON SHOYAMA GRADUATE SCHOOL OF PUBLIC POLICY

IFES

Attracting a Performance-Focused Leadership Team

Head Office Leadership Recruitment

The *Hamilton Report (2009)* concluded that the level of staffing at Elections Saskatchewan was insufficient for a jurisdiction of this size. The report recommended an overhaul of the structure and number of staff at Elections Saskatchewan. One of the report's recommendations was to increase the number of full-time core staff.

During the 2013-14 fiscal year, the Chief Electoral Officer gave priority to addressing this recommendation by assembling a complete senior leadership team. As of March 31, all seven senior management positions were filled following merit-based competitions. In addition to the Chief Electoral Officer and Director of Finance positions that were filled in the prior fiscal year, the following five senior management positions were filled:

- Deputy Chief Electoral Officer, Electoral Operations;
- Deputy Chief Electoral Officer, Corporate Services & Electoral Finance;
- Senior Director, Outreach & Policy;
- Director of Operations; and
- Director of Information Technology.

A Field Leadership Team made up of nine supervisory returning officers, 61 returning officers, and 61 election clerks will be in place for the 28th General Election

Field Leadership Recruitment

In order to deliver independent, impartial, and professional election administration in the province, Elections Saskatchewan has taken a proactive approach to hiring the senior field leadership team as well. The Chief Electoral Officer committed to assembling this team, orienting its members, and preparing them well in advance of the 28th General Election.

During 2013-14, 54 returning officers and 42 election clerks were hired, along with nine supervisory returning officers who will oversee the members of Elections Saskatchewan's field leadership team. These senior field leaders were hired through a competitive, merit-based process. The remaining returning officer and election clerk positions are in the process of being filled.

Conference of Saskatchewan Election Officials

As part of an orientation to electoral management, a Conference of Saskatchewan Election Officials was held in Regina from March 16 to 18, 2014. All returning officers, election clerks, and supervisory returning officers in place at the time participated in the conference, which featured more than 20 presentations from election officials on topics such as:

- Roles and responsibilities of election officials;
- Standards and expectations;
- Finding polling places;
- Voter registration and enumeration;
- Legislation and policy; and
- How to hire and train the 13,000 people needed for election day.

Returning officers appointment ceremony in Regina

During the conference, returning officers were officially sworn in as part of an appointment ceremony involving:

- Her Honour the Honourable Vaughn Solomon Schofield, Lieutenant Governor of Saskatchewan;
- The Honourable Dan D'Autremont, Speaker of the Legislative Assembly of Saskatchewan; and
- Dr. Michael Boda, Chief Electoral Officer, Province of Saskatchewan.

These newly appointed returning officers and election clerks working in the 61 newly defined constituencies, along with the supervisory returning officers in nine zones within the province, will have an integral role in leading Saskatchewan's electoral service, which includes more than 13,000 citizens involved in preparing for and conducting the provincial general election. As the face of Elections Saskatchewan in local communities, it is essential they model the institution's values, share its vision, and gain the competence in their roles that they need to professionally serve Saskatchewan's voters, candidates, and political parties.

Through the Conference of Saskatchewan Election Officials, Elections Saskatchewan's field leadership team members were exposed, many for the first time, to a new approach to election administration–one that is based on electoral best practices; one that focuses less on elections as a singular event and more on attending to planning and delivering electoral processes over a four-year cycle.

Dr. Gordon Barnhart delivers the keynote address

Former Lieutenant Governor of Saskatchewan, the Honourable Dr. Gordon Barnhart delivered the keynote address to participants at the conference. Dr. Boda also announced two recipients of The Chief Electoral Officer's Lifetime Service Award, Gail Morgan of Kivimaa-Moonlight Bay, Saskatchewan and Dorothy Arthurs of Lovema, Saskatchewan.

Partnerships to Improve Electoral Delivery

Elections Saskatchewan is building and maintaining partnerships with several organizations to improve the delivery of electoral events and to increase awareness of democracy and voting.

Collaborating with Municipal Election Leaders

In last year's annual report, the Chief Electoral Officer discussed the priority he placed on consulting with those who conduct elections for cities and rural municipalities across the province.

As a result of that consultative approach, Elections Saskatchewan and the City of Saskatoon organized the first meeting of Saskatchewan's election administrators on February 27, 2014. Attending were city clerks (or their delegated representatives) from Regina, Saskatoon, Moose Jaw, Prince Albert, Dalmeny, and members of Elections Saskatchewan's management team.

The goals of this working group of election officials were to gain a better understanding of how each jurisdiction runs electoral events, share challenges and opportunities, and widen the trust among provincial and municipal election officials for more partnership activities in the future.

The meeting offered clear evidence that there are many election professionals in the province who participate and take pride in organizing electoral events. Workshop participants reinforced Elections Saskatchewan's understanding of the importance of exploring other opportunities for formal partnerships with election management officials in other jurisdictions, in and outside the province, in order to achieve greater efficiencies and improve the delivery of electoral events.

A second meeting of the working group will be held later in 2014 to develop specific objectives for the group.

Saskatchewan's municipal election officials met with Elections Saskatchewan officials in Saskatoon

Recognizing Canada's Democracy Week

Elections Saskatchewan is an active partner with the Johnson-Shoyama Graduate School of Public Policy (JSGS). The Chief Electoral Officer is a non-stipendiary Policy Fellow at the school, and in September during Democracy Week in Canada, he joined a panel discussion at the Diefenbaker Canada Centre on the University of Saskatchewan campus.

The topic of discussion was "The State of Canada's Democracy," and much of the conversation focused on youth voting and how to better engage young Canadians in the democratic process. Joining Dr. Boda on the panel were:

- Dr. Michael Atkinson, professor and Executive Director, JSGS and Diefenbaker Canada Centre, University of Saskatchewan (moderator);
- Dr. Neil Hibbert, professor, Department of Political Studies, University of Saskatchewan; and
- Dr. Jeremy Rayner, professor and Centennial Research Chair, JSGS, University of Saskatchewan.

Dr. Boda participates in a panel discussion in Saskatoon during Democracy Week

DIEFENBAKER CANADA CENTRE

Diefenbaker Canada Centre Partnership

Electoral participation has been on the decline in Saskatchewan for the past 25 years. Nationally, according to Elections Canada, less than 39 percent of youth aged 18 to 24 voted in the 2011 federal election. An Elections Canada survey found that young electors who do not vote are less likely to start voting as they grow older.

Renewed efforts are needed to educate and involve young people in the election process and voting participation. Creating greater awareness in democracy and voting in the next generation of voters is one strategy for reversing current voter turnout trends.

Since 1980, the Diefenbaker Canada Centre in Saskatoon has housed the Diefenbaker archives, museum, and gallery. It also develops and delivers educational, public, and outreach programming.

In 2013-14 Elections Saskatchewan and the Centre entered into a formal partnership to generate more electoral awareness in youth. The partnership involves the Centre creating age-specific programming targeted at students in grades 4 to 8.

The program and material, to be developed and delivered in classrooms in the 2014-15 school year, will play a crucial role in underlining the importance of democratic institutions and policy to students–the voters of tomorrow. The program will include fundamental learning about the historical foundations of the provincial government, the structure and functions of the political system, and the skills needed for meaningful political, civic, and societal participation.

The goal for this program is to reach a minimum of 200 classrooms involving more than 5,000 students.

This new program will complement the existing citizenship education component in the renewed social studies curriculum used in Saskatchewan schools in grades 1 through 12.

Political Parties Outreach

Registered political parties are a key component of a healthy democracy and an important stakeholder for Elections Saskatchewan.

Elections Saskatchewan hosted a Registered Political Party Advisory Committee Meeting in Regina

In June 2013, Elections Saskatchewan hosted a Registered Political Party Advisory Committee Meeting. Representatives from all six of Saskatchewan's registered political parties attended the daylong event. They heard from Saskatchewan's Chief Electoral Officer on the vision, direction, and key activities of Elections Saskatchewan, from David Stanger of DSA Media on millennials, and from British Columbia's Chief Electoral Officer Dr. Keith Archer on youth engagement.

In March 2014, Elections Saskatchewan organized nomination training for representatives from the registered political parties. The session included discussions on the pre-writ nomination process and the writ period nomination process. Session participants also discussed the possibility of political parties and Elections Saskatchewan conducting business online in the future; for example, updating party information, filing annual returns, and perhaps even managing the candidate nomination process.

A second training session will be held in June 2014.

General Election Planning

Elections Saskatchewan took significant steps in 2013-14 toward realizing its newly established objective of becoming a planning-focused institution.

It began with the selection of a new senior leadership team, the establishment of a strategic plan for calendar years 2014 through 2016, and the adoption of formal planning and detailed analysis methods. It continues with preparations for the 28th General Election.

While improving the delivery of provincial electoral events was one of the three key tenets identified by the Chief Electoral Officer in last year's annual report, a principal objective in the new strategic plan is to continuously improve electoral management and build institutional capacity through disciplined planning.

As already stated in this report, constituency boundaries have been redrawn (see page 18), maps are being developed, and members of our field leadership team have been hired across the province (see page 10).

Supervisory returning officers have been engaged in several projects and activities, including:

- participating in customer service excellence training with the head office staff;
- rewriting training material, manuals, and website content;
- reviewing election procedures and forms, and;
- providing recommendations on additional functionality for Elections Saskatchewan's automated elections management information system (ESPREE).

Members of Saskatchewan Elections' senior field leadership team have also participated in a project to develop new polling division boundaries using web-based Geographic Information System (GIS) technology. An initial pilot involving nine constituencies was conducted to determine if the new approach would be feasible for defining boundaries across all 61 constituencies and 3,000 polling divisions before the 28th General Election. The pilot concluded in March and was deemed successful. Polling division boundaries in the remaining 52 constituencies will be created using the web-based GIS technology.

A project management framework and governance model has been developed and is in the process of being implemented. This is an important change as Elections Saskatchewan evolves into an effective planning organization. Currently ten projects of various sizes and complexity are underway and are being managed within this new framework and its disciplined methods of oversight.

Another key tenet identified by the Chief Electoral Officer last year was the placement of greater focus on democratic stewardship in the province. Now central to the institution's objectives, this includes more effectively engaging all generations in Saskatchewan in the conduct of elections. Running a general election requires 10,000 citizens to work on election day in voting stations across Saskatchewan, and more than 3,000 citizens are required for various preparatory activities.

To recruit this many people and get them actively involved in the election process requires innovative solutions. One potential solution is changing the current legislation to allow 16- and 17-year-old youths to work as poll clerks, a recommendation from Elections Saskatchewan to legislators, and stated earlier in this report.

Event planning for the 28th General Election to be held either November 2, 2015 or April 4, 2016

Another way Elections Saskatchewan might solve the recruitment challenge is by partnering with employers and organizations around the province to recruit employees of large corporations, members of community associations, and volunteers for other events and causes. Turning this idea into a project is a priority for 2014-15.

Improving Service by Leveraging Technology

In 2013-14 greater emphasis was placed on the need for a robust, reliable information technology infrastructure. This technology infrastructure must be capable of supporting professional election administration at Elections Saskatchewan's head office and of facilitating reliable information and communication links with a field leadership team dispersed across the 61 constituencies in the province. An emphasis was placed on leveraging technology to become more effective in serving all electoral stakeholders in the province.

Over the past year, Elections Saskatchewan has made significant investments in technology. A review of the existing technical infrastructure was completed to identify hardware and software that would not be able to support electoral events in the years ahead. Outdated hardware was replaced and software was updated. These upgrades allow for improved data management and support as well as the prevention of hardware failures and data loss. Existing services were migrated to the new equipment and the decommissioning of older equipment is now well underway.

Discussions with stakeholders continue as Election Saskatchewan explores the development of a web-based political party annual filing application to streamline the annual financial reporting and begins the process of transitioning from a paper-based registration system to an electronic one.

Development of a new payroll system for paying about 13,000 workers during the 28th General Election is now underway. The internal ESPREE election management system is being leveraged to reduce costs and increase the efficiency of the entire election worker payment process.

Reshaping the Image of Elections SK

Elections Saskatchewan's new values, vision, and role and mission are now foundational to the institution and will shape the manner by which it fulfills its mandate in the years ahead. Reinforcing this has been the need to reconsider Elections Saskatchewan's identity with electoral stakeholders situated throughout the province.

A rebranding exercise was conducted during 2013-14 through which head office staff were actively engaged in defining the institution's personality. Through this process, a personality that reflects Elections Saskatchewan values, vision, role and mission was developed and described as: *energetic; helpful; dependable;* and *optimistic.*

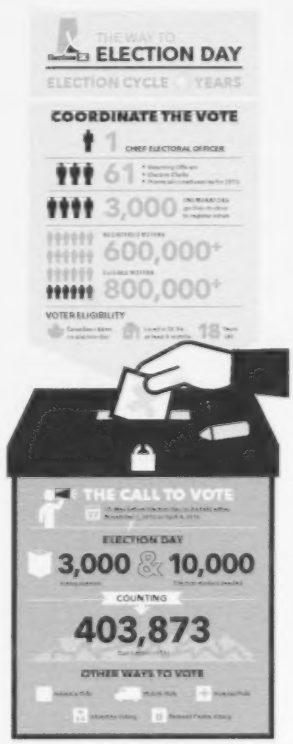
With these personality traits in mind, several activities were pursued to better refine these traits in tangible ways. Elections Saskatchewan:

- refreshed the Elections Saskatchewan brand, and created the new logo that can be seen in this annual report;
- began developing a comprehensive event communications strategy to prepare for the 28th General Election; and
- drafted a media relations strategy to guide the organization in its media outreach activities.

To further reinforce Elections Saskatchewan's new brand, a *Publications Writing and Style Guide* was developed. While still in draft form, this guide will serve Saskatchewan's electoral administrators in answering often-asked questions around election-related terminology, spelling, capitalization, and editorial style. It is foundational to facilitating greater clarity, consistency, and professionalism across all messages and content in print and electronic forms.

Efforts were also made to incorporate new ways of engaging the public around election management and voting awareness. Elections Saskatchewan has started to refresh and redesign its website to be more responsive across mobile devices such as smartphones and tablets. As well, an infographic was designed to combine words, images, and design to tell Saskatchewan's election cycle story.

The goal of all this effort and work is to increase the public's awareness and understanding of Elections Saskatchewan and the role it plays in the overall election cycle–in addition to and beyond its role on election day.



Financial Summary

In his first written submission regarding Elections Saskatchewan's budget estimates prepared for the fiscal year 2013-14, the Chief Electoral Officer outlined a strategy that changed the approach Elections Saskatchewan took to presenting budgets in the past. This strategy ensures greater consistency with electoral best practice in other Canadian jurisdictions and in leading democratic jurisdictions around the world.

The work of an election management body differs fundamentally from that of most other public service organizations in that it operates on a four-year electoral cycle, rather than an annual cycle. As such, it incurs costs associated with the ongoing operations of the organization as well as costs associated with the delivery of electoral events that happen either on a schedule set out in statute (i.e., general elections and boundary redistributions) or on-demand (i.e., by-elections and referenda).

In its fiscal year 2013-14 estimates, Elections Saskatchewan distinguished between ongoing administration and event-related costs, something that had not been done in previous budget submissions. In most instances, the former expenditures will remain relatively constant over time while the latter costs will fluctuate and peak in the 12-month period immediately following a general election. Moving to this budgeting practice adjusts or realigns the institution's financial management approach to more closely reflect electoral best practice.

The complete financial report begins in Appendix A on page 32. A summary of Elections Saskatchewan's expenditures for fiscal year 2013-14 is set out below:

Total Expenditures Vs. Budget

Total Expenditures, Fiscal Year 2013-14		
	Budget	Actual
Expenditures	$3,800,000	$3,620,920

Appendices

A. Elections Saskatchewan Financial Statements 2013-14

B. Registered Political Parties

C. Annual Financial Reporting by Political Parties

D. Saskatchewan's Political Contributions Tax Credit System

E. Annual Tax Credit Reporting

Elections SK

Management's Responsibility for the Financial Statements

The accompanying financial statements are the responsibility of the Office of the Chief Electoral Officer (Office). The financial statements have been prepared in accordance with Canadian public sector accounting standards.

The Office maintains appropriate systems of internal control, including policies and procedures which provide reasonable assurance that the Office's assets are safeguarded and that financial records are relevant and reliable.

The Provincial Auditor of Saskatchewan conducts an independent audit of the financial statements. That examination is conducted in accordance with Canadian generally accepted auditing standards and includes tests and other procedures which allow the Provincial Auditor to report on the fairness of the financial statements.

Michael D. Boda, D.Phil., Ph.D.
Chief Electoral Officer
Province of Saskatchewan

Jennifer Colin, CMA, CIA
Deputy CEO, Corporate Services &
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PROVINCIAL AUDITOR
of Saskatchewan

INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

I have audited the accompanying financial statements of Office of the Chief Electoral Officer, which comprise the statement of financial position as at March 31, 2014, and the statements of operations and accumulated surplus, change in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Office of the Chief Electoral Officer as at March 31, 2014, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Judy Ferguson

Regina, Saskatchewan
July 9, 2014

Judy Ferguson, FCA
Acting Provincial Auditor

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Statement 1

APPENDIX A: STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2014	2013
Financial Assets		
Due from the General Revenue Fund	$ 731,916	$ 323,051
	731,916	323,051
Liabilities		
Accounts payable	687,766	160,296
Accrued Employee Costs	44,150	162,755
	731,916	323,051
Net Debt	—	—
Non-financial Assets		
Tangible Capital Assets (Note 3)	147,203	179,292
	147,203	179,292
Accumulated Surplus (Statement 2)	$ 147,203	$ 179,292

Statement 2

APPENDIX A: STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31

	2014		2013
	Budget	Actual	Actual
Revenue			Reclassified (Note 9)
General Revenue Fund	$ 3,797,500	$ 3,617,219	$ 2,122,907
Miscellaneous Income	2,500	3,701	20
Total Revenue	3,800,000	3,620,920	2,122,927
Expenses			
Operating:			
Personal Services	1,628,570	958,559	1,412,496
General Contractual Services	691,857	1,099,738	461,406
Office Rent and Utilities	131,875	157,864	134,110
Communications and Advertising	117,182	119,497	155,920
Travel and Business	80,774	57,558	64,267
Supplies and Services	70,942	47,917	16,271
Equipment	84,813	170,543	72,059
Amortization	—	65,478	67,660
Total Operating Expense	2,806,013	2,677,154	2,384,189
Events:			
2015 General Election Costs (Schedule 1)	691,867	694,460	—
Boundary Redistribution (Schedule 2)	302,120	275,458	—
2011 General Election Costs (Note 8) (Schedule 3)	—	5,937	(217,341)
Total Events Expense	993,987	975,855	(217,341)
TOTAL EXPENSES	3,800,000	3,653,009	2,166,848
Operating (Deficit) Surplus	$ —	(32,089)	(43,921)
Accumulated Surplus, beginning of year		179,292	223,213
Accumulated Surplus, end of year (Statement 1)		$ 147,203	$ 179,292

Statement 3

APPENDIX A: STATEMENT OF CHANGE IN NET DEBT FOR THE YEAR ENDED MARCH 31

	2014	2013
Operating (Deficit) Surplus	$ (32,089)	$ (43,921)
Acquisition of tangible capital assets	(33,389)	(23,739)
Amortization of tangible capital assets	65,478	67,660
Increase in Net Debt	32,089	43,921
Net debt, beginning of year	—	—
Net debt, end of year	$ —	$ —

Statement 4

APPENDIX A: STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

	2014	2013 Reclassified (Note 9)
Cash from (used in) operating activities:		
General Revenue Fund appropriation received	$ 3,212,055	$ 3,602,744
Salaries Paid	(1,347,477)	(1,311,193)
Supplies and other expenses paid	(1,831,189)	(2,267,812)
Cash from (used in) operating activities	33,389	23,739
Cash from (used in) capital activities:		
Purchase of tangible capital assets	(33,389)	(23,739)
Cash from (used in) capital activities	(33,389)	(23,739)
Increase (Decrease) in cash and cash equivalents	—	—
Cash and cash equivalents, beginning of the year	—	—
Cash and cash equivalents, end of the year	—	—

APPENDIX A: NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2014

1. Authority and Purpose

The Chief Electoral Officer (Office) is an officer of the Legislative Assembly and is appointed by resolution of the Assembly. The mandate of the Office is to administer provincial elections, enumerations and provincial election finances under *The Election Act, 1996*. The Office maintains the province's political contributions tax credit disclosure regime under *The Political Contributions Tax Credit Act, 2001*, and administers referenda, plebiscites and time votes according to *The Referendum and Plebiscite Act* and *The Time Act*. The net cost of the operations of the Office is borne by the General Revenue Fund of the Province of Saskatchewan.

2. Summary of Accounting Policies

These financial statements are prepared in accordance with Canadian public sector accounting standards. These statements do not include a Statement of Remeasurement Gains and Losses as the Office has no activities that give rise to remeasurement gains or losses. As a result, its accumulated surplus is the same as its operating surplus.

The following polices are considered significant:

(a) Reporting Entity – The reporting entity is the Office of the Chief Electoral Officer, for which the Chief Electoral Officer is responsible.

(b) Revenue – The Office receives statutory appropriations from the General Revenue Fund to carry out its work. General Revenue Fund appropriations are included in revenue when amounts are spent or committed.

(c) Tangible Capital Assets – Tangible capital assets are reported at cost less accumulated amortization. All capital assets are amortized on a straight-line basis over a life of three to ten years.

(d) Accrued Employee Costs – Accrued employee costs include the salary, vacation, and severance owed to staff of the Office at year end.

3. Tangible Capital Assets

The recognition and measurement of tangible capital assets is based on their service potential. These assets will not provide resources to discharge liabilities of the Office. Please see Table 1 below for more details.

Table 1 – Tangible Capital Assets

	2014					2013
	Hardware & Software	Office Equipment	Furniture & Building Improvements	System Development	Total	Total
Cost:						
Beginning Of Year	$223,256	$27,772	$85,175	$289,467	$625,670	$601,931
Additions	---	29,614	3,775	---	33,389	23,739
Disposals	---	---	---	---	---	---
End Of Year	223,256	57,386	88,950	289,467	659,059	625,670
Accumulated Amortization:						
Beginning Of Year	202,557	23,220	52,244	168,357	446,378	378,718
Annual Amortization	14,559	7,707	14,266	28,946	65,478	67,660
End Of Year	217,116	30,927	66,510	197,303	511,856	446,378
Net Book Value, End Of Year	$6,140	$26,459	$22,440	$92,164	$147,203	$179,292

APPENDIX A: NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 2014

4. Lapsing of Appropriation – The Office follows *The Financial Administration Act, 1993* with regards to its spending. If the Office spends less than its appropriation by March 31, the difference is not available to acquire goods and services in the next fiscal year.

5. Pension Plan – The Office participates in a defined contribution pension plan for the benefit of its employees. The Office's financial obligation of the plan is limited to making paymer is of 7.25 per cent of employees' salaries for current service.

6. Costs Borne by Third Party Agencies – The Office has not been charged with certain administrative costs and employee benefit costs. These costs are borne by the Legislative Assembly and the Ministry of Finance. No provision for these costs has been made in these statements.

7. Financial Instruments – The Office's financial instruments include Due from the General Revenue Fund, Accounts payable, and Accrued employee costs. The carrying amount of these instruments approximates fair value due to their immediate or short-term maturity. These instruments have no significant interest rate or credit risk.

8. 2011 General Election Costs – These statements are prepared in conformity with Canadian public sector accounting standards. These principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. Differences are reflected in current year operations when identified.

General election costs recorded in 2013-2014 included a small amount for legal services related to the 2011 General Election (Schedule 3). No further costs will be charged against the 2011 General Election.

9. Reclassification – 2013 actual expenses were reclassified to match the new expense presentation format. Total figures did not change.

Schedule 1

APPENDIX A: 2015 GENERAL ELECTION COSTS

2015 General Election	2014 Budget	2014 Actual	2013 Actual
Personal Services	$ 421,183	$ 187,682	$ —
General Contractual Services	167,800	333,810	—
Communications and Advertising	—	107,418	—
Travel and Business	97,884	25,598	—
Supplies and Services	—	703	—
Equipment	5,000	39,249	—
Amortization	—	—	—
Total Event Expenses (Statement 2)	$ 691,867	$ 694,460	$ —

Schedule 2

APPENDIX A: BOUNDARY REDISTRIBUTION COSTS

Boundary Redistribution	2014 Budget	2014 Actual	2013 Actual
Personal Services	$ 46,800	$ 82,631	$ —
General Contractual Services	180,000	98,469	—
Communications and Advertising	30,000	46,807	—
Travel and Business	18,320	9,499	—
Supplies and Services	—	100	—
Equipment	27,000	37,952	—
Amortization	—	—	—
Total Event Expenses (Statement 2)	$ 302,120	$ 275,458	$ —

Schedule 3

APPENDIX A: 2011 GENERAL ELECTION COSTS

2011 General Election	2014 Budget	2014 Actual	2013 Actual Reclassified (Note 9)
Personal Services	$ —	$ —	$ (926)
General Contractual Services	—	5,937	83,024
Communications and Advertising	—	—	43,107
Travel and Business	—	—	79
Supplies and Services	—	—	—
Equipment	—	—	—
Amortization	—	—	—
Reimbursement of Election Expenses	—	—	(342,625)
Total Event Expenses (Statement 2)	$ —	$ 5,937	$ (217,341)

APPENDIX B: REGISTERED POLITICAL PARTIES

As of March 31, 2014, six political parties are registered in Saskatchewan. Their names, abbreviations, leaders, and chief official agents as recorded in the Register of Political Parties are as follows:

REGISTERED POLITICAL PARTIES

Party Name	Party Abbreviation	Party Leader	Chief Official Agent	Website
Green Party of Saskatchewan	Green Party	Victor Lau	Robert Cosbey	www.saskgreen.ca
New Democratic Party, Saskatchewan Section	New Democratic Party (NDP)	Cam Broten	Frank Quennell	www.saskndp.ca
Progressive Conservative Party of Saskatchewan	P.C. Party of Saskatchewan	Rick Swenson	Horizons Publishing & Printing Co. Ltd (Grant Schmidt)	www.pcsask.ca
Saskatchewan Liberal Association	Saskatchewan Liberal Party	Darrin Lamoureux	Gerald Hiebert	www.saskliberals.ca
Saskatchewan Party	Saskatchewan Party	Brad Wall	The Saskatchewan Party Fund Inc. (Patrick Bundrock)	www.saskparty.com
Western Independence Party of Saskatchewan (WIP)	Western Independence Party (WIP)	David Sawkiw	John Koban	www.wipsk.com

The Political Party Registration Process

Under Section 224 of *The Election Act, 1996*, a political party may apply to be registered at any time during the period that starts on the date fixed for the return to a writ for a general election and ends on the date that is five days after the issue of the writ commencing the next general election.

A registration application must be in the prescribed form, accompanied by a complete and accurate petition for registration. Each petition must be executed by no fewer than 2,500 eligible provincial voters, 1,000 of whom must live in at least 10 provincial constituencies, with a minimum of 100 voters in each of those constituencies.

Along with its application and petition, a political party must file a written statement declaring that its primary purpose is to field candidates for election as Members of the Legislative Assembly. An audited financial statement must also be filed along with prescribed information regarding the party's leader, senior officers, chief official agent, and auditor.

Once Elections Saskatchewan has reviewed all requisite registration documentation and vetted the application, the Chief Electoral Officer will register the political party and, in accordance with Section 223 of the Act, publish its name in *The Saskatchewan Gazette*.

APPENDIX C: ANNUAL FINANCIAL REPORTING BY POLITICAL PARTIES

Under Section 250 of *The Election Act, 1996*, before May 1 each year, the chief official agent of a registered political party must file an audited fiscal period return detailing that party's financial activities for the preceding calendar year. This financial report is filed on a Registered Political Party's Fiscal Period Return (Form E-521).

Individual donations of money and commercial value exceeding $250 received in a year from an individual, corporation, trade union, unincorporated organization or association, or any other person or group of persons must be reported on Form E-521. (Expenses incurred during an election campaign period are not reported on Form E-521, as these expenses are reported under Section 251 of the Act.)

The following table summarizes the contributions received and expenses incurred by each registered political party for the calendar year 2013.

Calendar Year 2013

	Contributions		Expenses			
Registered Political Party	Total Contributions	Cash on Hand	Operating Expenses	Advertising	Other	Total
Green Party of Saskatchewan	7,886.01	2,197.63	7,008.95	---	---	7,008.95
New Democratic Party, Saskatchewan Section	1,177,515.47	922,331.74	907,221.90	160,294.87	124,246.00	1,191,762.77
Progressive Conservative Party of Saskatchewan	5,809.40	45,140.50	54,277.97	961.00	---	55,238.97
Saskatchewan Liberal Association	29,731.96	34,086.61	7,611.60	106.27	---	7,717.87
Saskatchewan Party	2,680,216.00	1,319,637.00	2,266,840.00	213,760.00	584,512.00	3,065,112.00
Western Independence Party of Saskatchewan (WIP)	350.00	390.46	562.65	360.71	---	923.36

Note: The information reported in this table is from fiscal returns as filed by the registered political party. Fiscal returns are audited by Elections Saskatchewan and are subject to change. Once audited, fiscal returns are posted on the Elections Saskatchewan website and are marked as "FINAL."

APPENDIX D: SASKATCHEWAN'S POLITICAL CONTRIBUTIONS TAX CREDIT SYSTEM

The Political Contributions Tax Credit Act, 2001 (Saskatchewan) governs the province's political contributions tax credit system and forms the basis for calculating political contribution tax credits for provincial resident taxpayers under *The Income Tax Act, 2000 (Saskatchewan)*.

Saskatchewan's political contributions tax credit system offers provincial resident taxpayers, including individuals and corporations, the opportunity to claim tax credits based on the eligible contributions they made to a registered political party or independent candidate.

Tax receipts issued by registered political parties or independent candidates must comply with the *Tax Credit Act* to qualify under the provincial tax act. Specifically, registered political parties and independent candidates may receipt contributions from provincial resident taxpayers when those contributions are used to advance the democratic process in Saskatchewan.

Tax Receipts

Under Section 8 of the *Tax Credit Act*, official income tax receipts are issued by the chief official agent of a registered political party or by the business manager in the case of an independent candidate.

- The chief official agent's name must be recorded in the Register of Political Parties maintained by the Chief Electoral Officer.
- The business manager is eligible to issue tax receipts only if the returning officer has certified the candidate's nomination under Subsection 48(2) of *The Election Act*.

Tax receipts may be issued for eligible contributions of $25 or more to a registered political party or independent candidate.

The tax credit available to provincial resident taxpayers is calculated according to the following criteria:

- Where the total eligible contribution is $400 or less, the taxpayer is entitled to claim 75 percent of the total contribution;
- Where the total eligible contribution is more than $400 but not more than $750, the taxpayer is entitled to claim $300 plus 50 percent of the amount by which the total contribution exceeds $400; and
- Where the total eligible contribution is more than $750, the taxpayer is entitled to claim the lesser of $650 or $475 plus 33 percent of the amount by which the total contribution exceeds $750.

APPENDIX E: ANNUAL TAX CREDIT REPORTING

Under Section 13 of *The Political Contributions Tax Credit Act, 2001 (Saskatchewan)*, on or by the last day of April each year, the chief official agent of a registered political party must file a reconciliation of tax receipts used the preceding calendar year. The reconciliation details the aggregate amount of contributions receipted, the number of tax receipts issued, spoiled or duplicated, and the number of tax receipts retained (unused). It is filed with the Chief Electoral Officer on an Annual Report of Contributions (Registered Political Party) (Form P-602).

Under Section 12 of the *Tax Credit Act*, when an independent candidate participates in the province's political contributions tax credit system, that candidate's business manager must file a reconciliation of tax receipts used during the campaign period and the aggregate amount of contributions receipted. An independent candidate's campaign-period reporting is submitted on a Campaign Period Report of Contributions (Independent Candidate) (Form P-606).

The following table summarizes the value of the tax receipts issued by each registered political party for the years 2006 through 2013.

POLITICAL CONTRIBUTIONS RECEIPTED (CALENDAR YEAR 2006–13)

Registered Political Party	Aggregate Receipted Contributions							
	2006	2007	2008	2009	2010	2011	2012	2013
Green Party of Saskatchewan	6,206.00	22,202.82	4,810.00	6,600.21	9,686.00	30,353.10	5,697.00	5,950.76
New Democratic Party, Saskatchewan Section	1,014,666.63	1,513,128.14	692,250.19	840,413.57	934,275.83	1,039,403.28	788,852.67	924,098.09
Progressive Conservative Party of Saskatchewan	4,540.00	11,850.00	7,870.00	7,055.00	13,274.00	9,922.00	3,810.00	-
Saskatchewan Liberal Association	242,512.71	565,462.37	134,499.49	93,517.49	76,984.18	76,446.33	37 ,643.52	28,524.96
Saskatchewan Marijuana Party*	1,876.21	5,235.00	3,102.00	5,772.26	1,700.00	-	-	-
Saskatchewan Party	1,106,037.45	4,025,889.26	1,315,381.96	1,533,641.63	2,874,216.35	5,613,676.57	3,052,248.65	2,345,394.27
Western Independence Party of Saskatchewan (WIP)	7,543.00	5,059.51	105.00	-	2,000.00	-	460.50	300.00
Independent	-	-	-	-	-	-	-	-
Total	**$2,383,382.00**	**$6,148,827.10**	**$2,158,018.64**	**$2,487,000.16**	**$3,912,136.36**	**$6,769,801.28**	**3,888,712.34**	**3,304,268.08**

*The Saskatchewan Marijuana Party was deregistered effective May 12, 2012.

Note: The political contributions reported as receipted for 2013 in this table are from fiscal returns as filed by the registered political party. Fiscal returns are audited by Elections Saskatchewan and any revisions to the final figures will be reported in subsequent Annual Reports.

The following table presents the aggregate value of the tax receipts issued by all registered political parties for the years 2002 through 2013.

SASKATCHEWAN TAX CREDITS ISSUED FOR POLITICAL CONTRIBUTIONS 2002-2013

Tax Year	
2002	$2,010,183.89
2003	$4,253,132.34
2004	$1,811,834.88
2005	$2,070,248.98
2006	$2,383,382.00
2007	$6,148,827.10
2008	$2,158,018.64
2009	$2,487,000.16
2010	$3,912,136.36
2011	$6,769,801.28
2012	$3,888,712.34
2013	$3,304,268.08
Total Tax Credits Issued	**$41,197,546.05**

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